

James M. Barkley Sender's Direct Dial 317-263-7083 Sender's Fax 317-685-7377 Sender's e:mail <u>jbarkley@simon.com</u>

August 13, 2002

VIA OVERNIGHT MAIL

Jonathan G. Katz, Secretary Securities and Exchange Commission 450 Fifth Street, N.W. Washington, DC 20549

RE: File No. 4-460: Order Requiring the Filing of Sworn Statements Pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to the requirements of the above referenced order, you will find enclosed executed copies of a Statement Under Oath of both the Principal Executive Officer and the Chief Financial Officer of Simon Property Group, Inc., a Delaware corporation.

Very truly yours,

James M. Barkley General Counsel

enclosures/tw

cc:

John Dahl w/enclosures David Simon w/enclosures Stephen E. Sterrett w/enclosures OFFICE OF THE SECRETARY

AUG 1 4 2002

Statement Under Oath of Principal Financial Officer 1300 Regarding Facts and Circumstances Relating to Exchange Act Filings

- I, Stephen E. Sterrett, state and attest that:
 - (1) To the best of my knowledge, based upon a review of the covered reports of Simon Property Group, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
 - (2) I have reviewed the contents of this statement with the Company's audit committee.
 - (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - the Annual Report on Form 10-K for the year ended December 31, 2001, filed with the Commission on March 29, 2002 of Simon Property Group, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Simon Property Group, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and

TERESA M. WALL Res. of Marion Co. Comm. Exp. 8-8-2009

the filing of the For	n 10-K identified above; and	
any amendments to	any of the foregoing.	
	STATE OF INDIANA)	
Stephen E. Sterrett August 13, 2002) SS: COUNTY OF MARION)	
	Subscribed and sworn to before me, a Notary Public and for the State of Indiana, this 13 day of August 2002.	
	Notary Public	
OFFICE OF THE SECRETARY	Teresa M. Wall Printed	
AUG 1 4 2002	N. G	
	My Commission Expires: August 8, 2008 I am a resident of Marion County, Indiana.	
	i dili di lodidolli di lalditoli Codili, ilididila.	